

§ 105-113.4F. Delivery sales of certain tobacco products; age verification.

(a) Scope. – This section applies to delivery sales of tobacco products, other than cigars, to consumers in this State regardless of whether the delivery seller is located inside or outside this State. For purposes of this section, the term "tobacco product" is as defined in G.S. 105-113.4, except that it does not include cigars.

(b) Delivery Seller Requirements. – A delivery seller shall do all of the following with respect to a delivery sale:

- (1) Obtain a license from the Secretary pursuant to the requirements of this Article before accepting an order.
- (2) Comply with the age verification requirements in G.S. 14-313(b2).
- (3) Report, collect, and remit to the Secretary all taxes levied on tobacco products as set out in this Article and Article 5 of this Chapter.

(c) Filing Requirement. – A delivery seller who has made a delivery sale, or shipped or delivered tobacco products in connection with a delivery sale, during the previous month shall, not later than the tenth day of each month, file with the Secretary a memorandum or a copy of the invoice for every delivery sale made during the previous month. A delivery seller who complies with 15 U.S.C. § 376 with respect to tobacco products covered by that section is considered to have complied with this subsection. The memorandum or invoice shall contain the following information:

- (1) The name, address, telephone number, and e-mail address of the consumer.
- (2) The type and the brand, or brands, of tobacco products that were sold.
- (3) The quantity of tobacco products that were sold.

(d) Penalties. – A person who violates this section is subject to the following penalties:

- (1) For the first violation, a penalty of one thousand dollars (\$1,000).
- (2) For a subsequent violation, a penalty not to exceed five thousand dollars (\$5,000), as determined by the Secretary.

(e) Exception. – This section does not apply to sales of tobacco products by a retail dealer who purchased the tobacco products from a licensed distributor or wholesale dealer.

(f) State Laws Apply. – All State laws that apply to tobacco product retailers in this State shall apply to delivery sellers that sell tobacco products into this State. (2019-169, s. 4.7(b).)